

**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

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*86 Chambers Street  
New York, New York 10007*

October 30, 2018

**BY ECF**

The Honorable J. Paul Oetken  
United States District Judge  
United States Courthouse  
40 Foley Square  
New York, NY 10007

Re: *State of New York, et al. v. Mnuchin et al.*, No. 18 Civ. 6427 (JPO)

Dear Judge Oetken:

This Office represents Treasury Secretary Steven Mnuchin, in his official capacity; the U.S. Department of the Treasury; Commissioner of Internal Revenue Charles P. Rettig, in his official capacity; the Internal Revenue Service; and the United States of America (together, the “Government”), the defendants in the above-referenced action. We write respectfully on behalf of all parties in this case to request an enlargement of the Court’s normal page limitations with respect to the Government’s upcoming motion responding to the Complaint, the States’ anticipated cross-motion, and the parties’ respective oppositions and replies. *See* Dkt. No. 38 (describing the parties’ anticipated briefing). The parties have conferred and respectfully request that they be permitted to file 60 pages total per side. The Government anticipates that its opening brief will be approximately 35 pages, with the balance of the pages to be used in its reply and opposition. The States anticipate that their opposition and cross-motion will be 40 pages, and that their reply will be 20 pages.

We thank the Court for its consideration of this request.

Respectfully,

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Cc: All counsel of record (by ECF)